

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200751028**

Release Date: 12/21/2007

CC:TEGE:EOEG:ET1

POSTN-131478-07

UILC: 3231.01-00

date: September 05, 2007

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion dated \_\_\_\_\_, that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ ceased to be an employer under the Railroad Retirement Tax Act on \_\_\_\_\_, the date on which it merged into another entity.

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Janine Cook

cc: